

Article 5B.

Scrap Tire Disposal Tax.

**§ 105-187.15. Definitions.**

The definitions in G.S. 105-164.3 apply to this Article, except that the term "sale" does not include lease or rental, and the following definitions apply to this Article:

- (1) Scrap tire. – A tire that is no longer suitable for its original, intended purpose because of wear, damage, or defect.
- (2) Tire. – A continuous solid or pneumatic rubber covering encircling a wheel. (1991, c. 221, s. 1.)